

# COMMITTEE REPORT

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## MR. PRESIDENT:

The Senate Committee on Finance, to which was referred Senate Bill No. 52, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1           Page 8, between lines 23 and 24, begin a new paragraph and insert:
- 2           "Sec. 21. (a) If a customer believes that an amount of tax,
- 3           charge, or fee or an assignment of place of primary use or taxing
- 4           jurisdiction included on a bill under this chapter is erroneous, the
- 5           customer shall notify the home service provider in writing. The
- 6           customer shall include in the written notification the street address
- 7           for the customer's place of primary use, the account name and
- 8           number for which the customer seeks a correction, a description of
- 9           the error asserted by the customer, and any other information that
- 10          the home service provider reasonably requires to process the
- 11          request.
- 12          (b) Within sixty (60) days after receiving a notice under this
- 13          section, the home service provider shall review its records to
- 14          determine the customer's taxing jurisdiction. If the review shows
- 15          that the amount of tax, charge, or fee or assignment of place of
- 16          primary use or taxing jurisdiction is in error, the home service
- 17          provider shall correct the error and refund or credit the amount
- 18          of tax, charge, or fee erroneously collected from the customer for
- 19          a period of up to two (2) years. If the review shows that the amount
- 20          of tax, charge, or fee or assignment of place of primary use or
- 21          taxing jurisdiction is correct, the home service provider shall

1       **provide a written explanation to the customer.**  
2       **(c) The procedures set forth in this section are the first course**  
3       **of remedy available to a customer seeking correction of assignment**  
4       **of place of primary use or taxing jurisdiction, or a refund of or**  
5       **other compensation for taxes, charges, or fees erroneously**  
6       **collected by the home service provider. No cause of action based**  
7       **upon a dispute arising from the collection of any such taxes,**  
8       **charges, or fees shall accrue until a customer has exhausted the**  
9       **remedies set forth in this section."**

(Reference is to SB 52 as introduced.)

**and when so amended that said bill do pass .**

Committee Vote: Yeas 13, Nays 0.

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**Senator Borst, Chairperson**